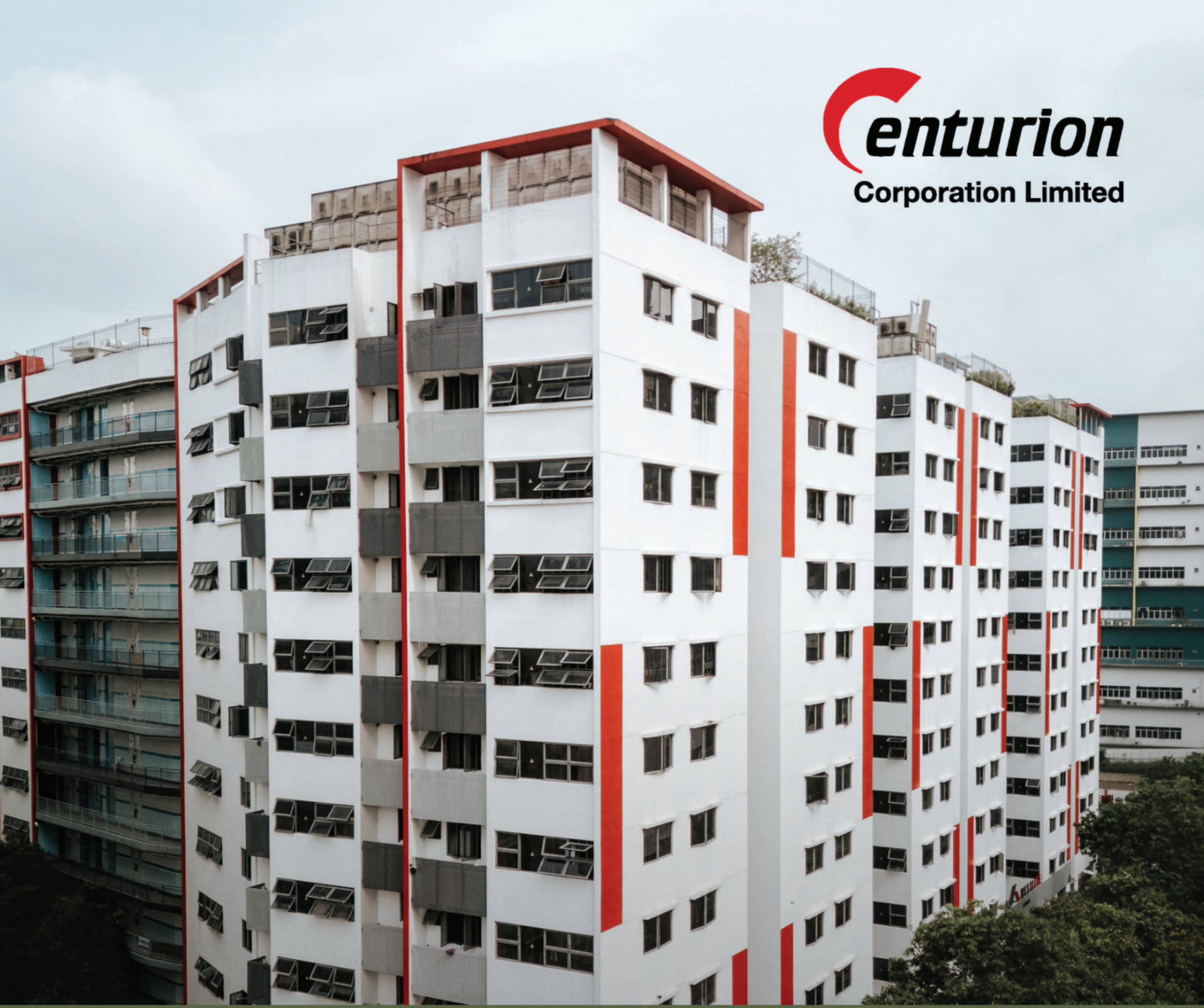


Centurion Corporation Limited

Sustainability Financing Framework

August 2026

Contents

Introduction

About Centurion Corporation Limited

Centurion Corporation Limited ("Centurion" or the "Company" and together with its subsidiaries, the "Group") is a leading provider of purpose-built worker accommodation assets ("PBWA") in Singapore, Malaysia and China, and student accommodation ("PBSA") assets in Australia, the United Kingdom ("UK"), and China, with a build-to-rent asset in China and key worker accommodation ("KWA") in Western Australia. The Group is also the sponsor of Centurion Accommodation REIT ("CAREIT"), a real estate investment trust focusing on PBWA, PBSA, as well as real estate-related assets.

As of 30 June 2026, the Group manages a strong portfolio of 43 operational accommodation assets totalling 85,528 beds, including assets owned and operated by the Group as well as assets owned by CAREIT and other third-party owners. Centurion's operational worker accommodation assets are managed under the "Westlite Accommodation" brand and comprise ten worker accommodation assets in Singapore, thirteen assets in Malaysia and one asset in China. The Group's operational student accommodation assets are managed under the "Dwell" and "EPIISOD" brands, with ten assets in the UK, three assets in Australia, and two assets in Hong Kong, China. The Group also manages one build-to-rent asset in Xiamen, China and one key worker accommodation asset in Pilbara, Australia. In Singapore, the Group also manages two dormitories for third-party owners.

As a leading specialised accommodation provider, Centurion is strategically positioned for scalable growth in the Living Sector through active asset management, strategic acquisitions and developments, and the provision of customised accommodation management services. The Group also provides a pipeline of quality assets to CAREIT in its capacity as sponsor, supporting the REIT's growth and aligning with the Group's asset-light strategy. The Group's global presence and clear growth strategy reinforce its commitment to delivering quality accommodation solutions.

Centurion Corporation Limited's Core Values

Centurion's core values reflect the Company's passion to meet customers' objectives and provide services that promote the well-being of stakeholders.

RESPECT
We treat every individual with consideration, dignity and respect at all times. We are sensitive and attentive to different needs arising from the diverse backgrounds, nationalities, religions, traditions and culture. We have in place consultation and grievance mechanisms for the well-being of our residents, customers, and staff.

INTEGRITY
We believe in upholding the highest standards of integrity and to confidently always act with honesty. We have the courage to do what is right and earn the trust of all our customers and stakeholders, dedicating our best knowledge and skills to obtain the best outcome.

CREATIVITY
We explore innovative methods, processes and best practices to achieve higher efficiency and productivity to stay ahead. As a team, we encourage personal initiative, resourcefulness and a positive mindset to make a difference. This ensures that we embrace change while constantly improving ourselves to keep ahead of competition and enables us to continue pushing boundaries and expectations.

EXCELLENCE
We strive for excellence and persevere in everything we do to obtain the best outcome. Our focus and commitment to quality is embedded in every aspect of our business – not just physical infrastructure and products, but also our relationships, processes and services that go into creating a healthy and positive environment.

Sustainability at Centurion Corporation Limited

Centurion's approach to sustainability is anchored in its long-standing philosophy of Business with a Heart, which reflects a balance of disciplined governance, environmental responsibility and care for the people and communities the Group serves. This philosophy is embedded in Centurion's core values of Respect, Integrity, Creativity and Excellence, shaping how the Group designs, manages and grows its accommodation portfolio across its markets.

As a provider of purpose-built accommodation for workers and students, Centurion recognises that sustainability must be practical, measurable and integrated into day-to-day decision-making. The Group's approach extends beyond regulatory compliance and certifications to how assets are governed, how resources are managed and how living environments are designed to support safety, well-being and long-term resilience.

Centurion combines strong governance structures, certified management systems and resident-focused initiatives to deliver meaningful sustainability outcomes. Alongside recognised green building certifications, the Group continues to improve resource efficiency, advance practical decarbonisation initiatives and strengthen climate risk management across its portfolio.

Through responsible growth and disciplined operations, Centurion remains committed to creating long-term value for stakeholders, including residents, employees, communities and investors. This approach underpins the Group's sustainability strategy and informs how Centurion governs responsibly, invests prudently and operates with accountability across its global portfolio.

Sustainability Governance and Management

Centurion has established a structured governance framework to oversee sustainability priorities, manage ESG-related risks and opportunities, and integrate sustainability considerations into business planning and operations.

This framework operates across three tiers:

- The Board of Directors provides strategic oversight
- The Sustainability Steering Committee ("SSC") drives Group-wide management execution
- The Sustainability Working Groups ("SWGs") coordinate site-level implementation and monitoring

The Board oversees the Group's sustainability strategy, including climate-related risks and opportunities, and reviews progress against sustainability objectives. Sustainability updates are presented to the Board at least twice annually, and ESG policies and frameworks are reviewed periodically to reflect evolving regulatory requirements and strategy.

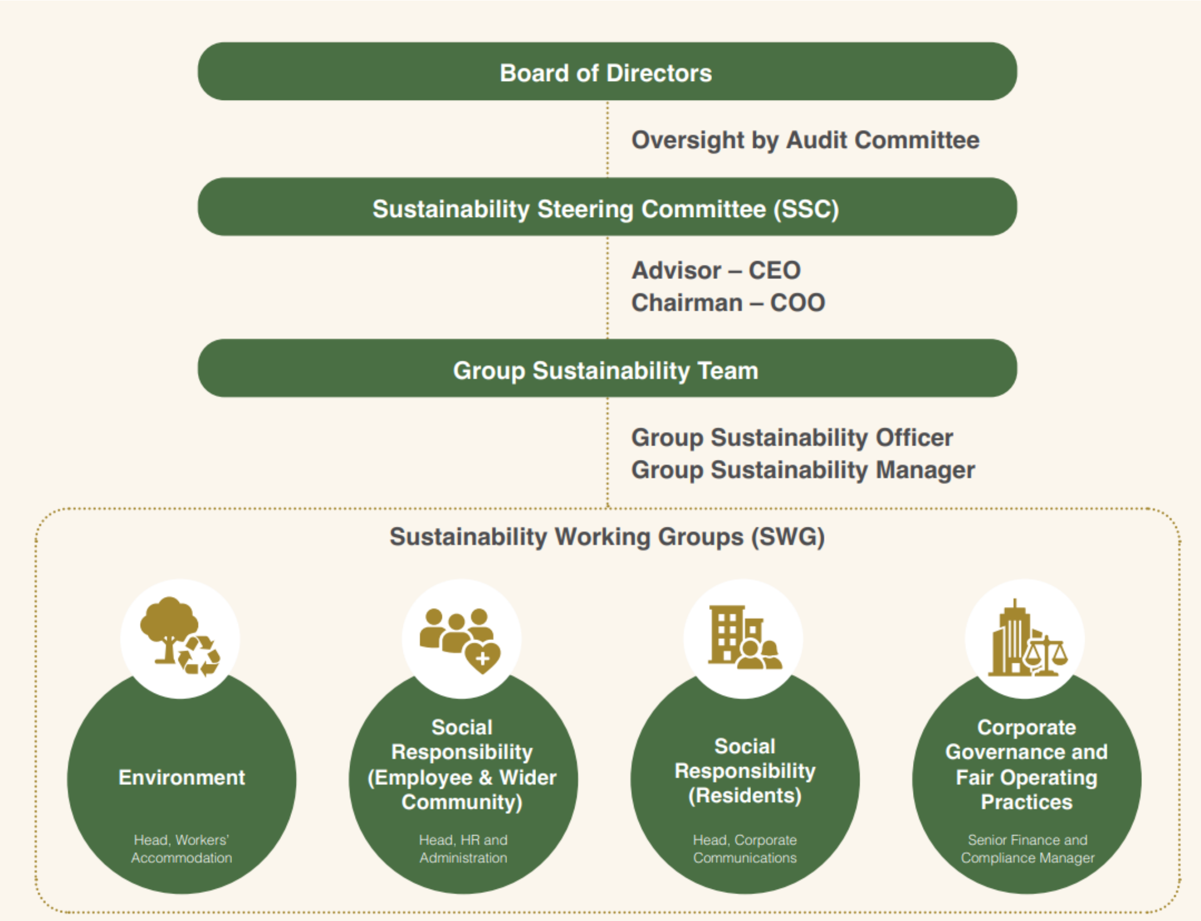
The Board is supported by the Audit Committee ("AC"). The SSC reports to the AC and is responsible for implementing the sustainability strategy, including oversight of performance targets, climate-related risk management and material topic assessments.

The SSC meets quarterly to review sustainability performance, oversee environmental initiatives and regulatory compliance, and escalate material ESG matters to the Board where appropriate. The Group Sustainability Team supports the SSC by coordinating sustainability reporting, ESG data management, and implementation of Group-wide sustainability initiatives.

Cross-functional SWGs across Centurion's business units support the implementation of sustainability initiatives and monitoring of site-level ESG data. The groups identify emerging risks, coordinate operational initiatives, and ensure relevant matters are escalated to the SSC for review.

Each ESG pillar — Environment, Social and Governance — is led by designated functional heads responsible for coordinating implementation across the Group.

This governance framework ensures that sustainability commitments translate into consistent actions across assets, operations, and community engagement initiatives.



Sustainability Strategy

Sustainability is integrated into Centurion's business strategy through a structured and disciplined approach that embeds ESG considerations into strategic planning, asset management, and operational decision-making. This approach supports long-term business resilience, regulatory readiness, and sustainable value creation across the Group's global accommodation portfolio.

As a provider of purpose-built accommodation for workers and students, Centurion's sustainability strategy balances three core dimensions: strong governance oversight, environmental performance, and people centred outcomes. Clear accountability structures ensure that ESG priorities are translated into actionable initiatives at both Group and site levels, while performance is monitored through defined processes and regular reporting to senior management and the Board.

Centurion's ESG strategy is designed to balance clarity of ambition with disciplined execution. The Group focuses on initiatives that are data-supported, operationally feasible, and aligned with evolving regulatory and industry expectations. As sustainability and climate-related disclosure requirements continue to develop, Centurion continues to strengthen internal capabilities, data systems, and stakeholder engagement processes to anticipate emerging risks and opportunities and to support future reporting requirements.

Environmental Strategy and Climate Action

Climate action is a key pillar of the Group's ESG strategy, reflecting both its responsibility as an asset owner and the importance of safeguarding long-term portfolio resilience. Climate-related risks and opportunities are assessed across short-, medium-, and long-term horizons and are integrated into the Group's enterprise risk management framework. This enables Centurion to identify potential impacts on operations, assets, and financial performance, and to respond in a structured and forward-looking manner.

The Group has articulated a long-term ambition to achieve Net Zero Scope 1 and Scope 2 greenhouse gas ("GHG") emissions by 2050. In support of this ambition, Centurion plans to review and establish interim emissions reduction targets, subject to data readiness, validation, and operational feasibility. This phased approach reflects the Group's commitment to credible target-setting and alignment with evolving international disclosure standards.

Centurion continued to strengthen the environmental performance of its accommodation portfolio through targeted asset-enhancement initiatives. Feasibility studies were initiated for selected Dwell Student Living properties in the United Kingdom to assess their suitability for recognised green building certifications. As of 30 June 2026, Westlite Woodlands and Westlite Toh Guan had achieved EDGE Advanced certification, demonstrating measurable gains in energy and resource efficiency and reinforcing the Group's commitment to improving the environmental performance of its worker accommodation assets.

Complementing certification efforts, the Group advanced energy-efficiency measures and renewable-energy initiatives across selected assets, alongside improvements in water management and waste management practices. These initiatives are designed to reduce operational environmental impact, enhance asset resilience, and support long-term operating efficiency across the portfolio.

Social Strategy and Resident Well-Being

Centurion's social strategy places people at the centre of its sustainability approach, reflecting the Group's responsibility to provide safe, inclusive and supportive living environments for residents, as well as fair and respectful workplaces for employees.

The Group's accommodation model is guided by a "home-away-from-home" philosophy, recognising that resident well-being encompasses physical safety, mental health, social connection and access to support networks. Across its worker and student accommodation portfolios, Centurion implements programmes that promote health and well-being, encourage community engagement and foster inclusive living environments.

These initiatives are designed to be structured and scalable across the Group's operations. Partnerships with community organisations, educational institutions and non-governmental organisations further strengthen the reach and impact of resident-focused programmes.

Employee well-being and development are also integral to the Group's social strategy. Centurion invests in training, performance management and workplace health and safety practices to support employee engagement, capability development and long-term workforce stability.

Governance and Oversight

Strong governance underpins Centurion's ESG strategy and ensures that sustainability considerations are embedded into decision-making across the organisation.

The Board of Directors provides strategic oversight of sustainability and climate-related matters, while the Sustainability Steering Committee ("SSC") and Sustainability Working Groups ("SWGs") support management execution, site-level implementation and performance monitoring.

This governance framework enables clear accountability, structured escalation of material ESG issues and regular review of sustainability performance. It also facilitates the integration of ESG considerations into enterprise risk management, capital planning and operational controls, reinforcing the Group's commitment to responsible and transparent business practices.

Sustainability Financing Framework

This Sustainability Finance Framework (the "Framework") seeks to demonstrate how Centurion intends to enter Sustainable Finance Transactions ("SFTs"). The Framework provides overarching guidelines for Centurion on the execution and management of SFTs to finance projects that have positive environmental and/or social benefits while supporting Centurion's business strategy.

SFTs that may be issued under this Framework include bonds (public and private placement), term loans, revolving credit facilities, medium-term notes, convertible bonds, perpetual securities and any other financial instrument in various formats – e.g., tenure, currency or with other terms and conditions including covenants. In addition, SFTs are structured to reflect the financing strategy of Centurion as well as the outcome of the commercial discussions between Centurion and its financiers. The Framework covers assets and projects under Centurion and its subsidiaries, as well as, where applicable, Centurion's interests in associates and joint ventures. In the case of co-investments, associates or joint ventures, allocation will be considered based on Centurion's proportionate share of investment, and reporting will be provided subject to data availability, confidentiality considerations and Centurion's access to relevant information.

The Framework is developed in alignment with the following principles (collectively referred to as the "Principles"):

- ICMA[1] Green Bond Principles ("GBP") 2025
- ICMA Social Bond Principles ("SBP") 2025
- ICMA Sustainability Bond Guidelines ("SBG") 2021
- LMA/APLMA/LSTA[2] Green Loan Principles ("GLP") 2025
- LMA/APLMA/LSTA Social Loan Principles ("SLP") 2025

The Framework adopts the following key components of the Principles:

1. Use of Proceeds
2. Process for Project Evaluation and Selection
3. Management of Proceeds
4. Reporting
5. External Review

The Framework is also developed in reference to internationally-recognised sustainable finance taxonomies in relevant jurisdictions, including the EU Taxonomy, ASEAN Taxonomy, and Singapore-Asia Taxonomy.

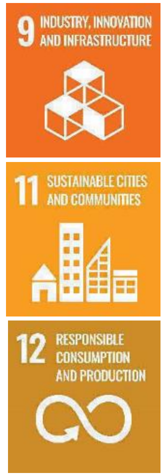
[1] ICMA: International Capital Markets Association
[2] LMA/APLMA/LSTA: Loan Market Association/ Asia Pacific Loan Market Association/ Loan Syndications and Trading Association

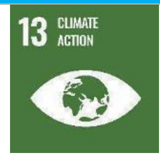
Use of Proceeds

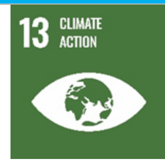
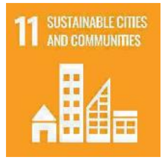
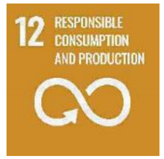
Centurion will allocate proceeds raised from SFTs in alignment with this Framework to environmentally and/or socially beneficial projects. Net proceeds from any SFT will be exclusively used to finance or refinance, in whole or in part, new or existing eligible green and/or social projects ("Eligible Sustainable Projects") that meet one or more of the following categories of eligibility as recognised in the relevant market standards. Eligible Sustainable Projects are required to meet the eligibility criteria included in Table 1 below. The criteria have been selected based on assessment of the existing industry understanding of best practice (i.e., references relevant sustainable finance taxonomies). The Eligible Sustainable Projects are also mapped to the UN Sustainable Development Goals (SDGs).

Eligible Sustainable Projects include primarily acquisitions of new or existing real estate/ accommodation assets, asset enhancement initiatives or any other expenditures (including working capital expenditures) that would sustain, improve and/or enhance assets and properties. Investment in Eligible Sustainable Projects can be measured through asset value, capital expenditures ("CAPEX") or operating expenditures ("OPEX"), In the case of a co-investment or joint venture, Centurion will consider the proportionate share (%) of its own investment in such Eligible Sustainable Projects.

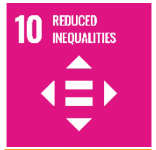
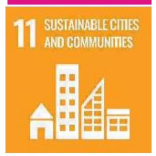
Table 1: Eligible Sustainable Projects

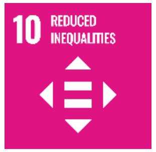
Label: Green/ Social	ICMA & LMA Eligible Project Category	Eligibility Criteria	Reference financial line item	Environmental/ Social Objectives	UN SDGs
Green	**Green Buildings**	Construction, refinancing or renovation of any projects which are expected to meet, or have met regional, national or internationally recognised green building standards and/or certifications, which include but are not limited to: • BCA (Building and Construction Authority) Green Mark: Gold and above • LEED® (Leadership in Energy and Environmental Design) by the U.S. Green Building Council: Gold and above; • BREEAM Excellent and above; • NABERS (National Australian Built Environment Rating System) Energy rating 5 star and above;	CAPEX OPEX Asset Value	Climate change mitigation Natural resource conservation	

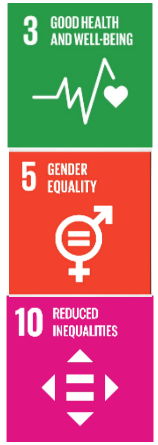
Label: Green/ Social	ICMA & LMA Eligible Project Category	Eligibility Criteria	Reference financial line item	Environmental/ Social Objectives	UN SDGs
		• GBCA (Green Building Council of Australia) Green Star: 5 Star and above; • CASBEE (Comprehensive Assessment System for Built Environment Efficiency): A and above • Excellence in Design for Greater Efficiencies (EDGE): Certified and above • Green Building Index (Malaysia) Overall, any certification must remain valid to be eligible or re-certification must be attained			
Green	**Renewable Energy**	Initiatives to increase use of renewable energy, including but not limited to: • Installation of rooftop and/or ground solar photovoltaic energy, • Installation of associated battery storage infrastructure • Execution of long-term offtake, lease or service agreements including physical (“PPA”) or virtual (“VPPAs”) renewable energy power purchase agreements	CAPEX	Climate change mitigation	 
Green	**Energy Efficiency**	Initiatives – retrofits/ renovations, which will result in reasonable improvement in energy saving and efficiency, including but not limited to: • Installation/ replacement/ maintenance of equipment in buildings such as LED lighting, smart metering, IoT-enabled sensors, heating	CAPEX OPEX	Climate change mitigation	

Label: Green/ Social	ICMA & LMA Eligible Project Category	Eligibility Criteria	Reference financial line item	Environmental/ Social Objectives	UN SDGs
		ventilation and air conditioning (“HVAC”) systems, building energy management systems (“BEMS”), etc. • Installation/ deployment of optimisation technologies (e.g., energy data analysis, energy sensors and controls, temperature and humidity management, artificial intelligence to monitor and analyse usage data, etc.)			
Green	**Clean Transportation**	Investments and expenditures in clean transportation infrastructure, including but not limited to: • Installation of charging infrastructures for electric vehicles • Employee shuttle services through procurement and provision of clean transportation vehicles (e.g., electric vehicles) • End of trip facilities (e.g., pavements, cycling lanes, parking facilities, lockers, restrooms, etc.)		Climate change mitigation	
Green	**Pollution Prevention and Control/ Circular Economy**	Investments and expenditures in initiatives that reduce pollution, improve waste management, and support a circular economy across accommodation assets. This includes, but is not limited to: • Installation of waste sorting, collection, and recycling infrastructure in residences • Initiatives that improve on-site food waste management (e.g., food composters) • Deployment of smart bins or sensor-based waste tracking systems		Circular economy	

Label: Green/ Social	ICMA & LMA Eligible Project Category	Eligibility Criteria	Reference financial line item	Environmental/ Social Objectives	UN SDGs
		• Programmes to reduce single-use plastics or enhance circular material use in furnishings • Partnerships with certified waste vendors and recyclers			
Green	**Climate Change Adaptation**	Development, construction, installation, operation and maintenance of building infrastructures to enhance resilience against physical climate risks or mitigate their impact on the climate, including extreme precipitation and fire/heat risk: • Installation of and/or enhancement of flood defences (e.g., drainage and flood-control systems, elevated foundations, etc.) • Installation of water level sensors, building elevation and usage of anti-slip materials • Installation of and/or enhancement of fire and heat defences (e.g., fire-retardant materials, passive cooling, advanced insulation, durable construction materials, etc.) • Installation of early warning systems for climate-related hazards (e.g. flood monitoring and warning system, extreme heat and fire warning system, etc.)	CAPEX	Climate change adaptation Climate resilience	13 CLIMATE ACTION
Green & Social	**Green Procurement/ Responsible Procurement Practices**	Procurement of environmentally and/or socially responsible products and services that support the sustainable operation and management of Centurion's accommodation assets, including but not limited to: • Environmentally certified materials, furnishings, appliances, equipment or supplies,	CAPEX OPEX	Climate Change Mitigation Social wellbeing	12 RESPONSIBLE CONSUMPTION AND PRODUCTION

Label: Green/ Social	ICMA & LMA Eligible Project Category	Eligibility Criteria	Reference financial line item	Environmental/ Social Objectives	UN SDGs
		such as Green Label, FSC, ENERGY STAR or equivalent • Engagement with social enterprises, inclusive suppliers, or vendors with fair labour or responsible business certifications, policies or practices • Training and capacity-building programmes for internal teams and vendors on responsible sourcing and sustainable procurement practices Eligible expenditures will be supported by appropriate documentation, where available.			
Social	**Affordable Housing**	Construction, acquisition, refinancing or renovation of affordable housing and accommodations for target populations ***Target populations:*** • Workers • Students	CAPEX Asset value OPEX (subsidised accommodation or other support)	Social wellbeing	
Social	**Access to Essential Services**	Expenditures on essential services - “home-away-from-home” initiatives to enhance residents’ wellbeing • New residents onboarding support (e.g., bank account setup, medical screening, etc.)	OPEX (subsidised or free services and support)	Social wellbeing	

Label: Green/ Social	ICMA & LMA Eligible Project Category	Eligibility Criteria	Reference financial line item	Environmental/ Social Objectives	UN SDGs
		• Upskilling and education initiatives (e.g., digital and language programmes) • Mental health support (e.g., counselling) • Sports, arts and cultural programmes • Health services (e.g., health screenings, onsite clinics) ***Target populations:*** • Workers • Students			

Label: Green/ Social	ICMA & LMA Eligible Project Category	Eligibility Criteria	Reference financial line item	Environmental/ Social Objectives	UN SDGs
Social	**Inclusive Infrastructures**	Design, construction, renovation, or retrofitting of accommodation assets to promote accessibility, inclusivity, and gender sensitivity. This includes, but is not limited to: • Installation of accessibility features such as ramps, braille signage, tactile flooring, handrails, and wheelchair-accessible toilets • Provision of specialised accommodation or support services for residents with disabilities • Gender-sensitive design features such as female-only wings, restrooms, or communal spaces to enhance safety and comfort	CAPEX OPEX	Social wellbeing Diversity, Equity, Inclusion	

In any case, eligible sustainable assets/projects will exclude the type of activities listed below:

- Adult entertainment and related facilities
- Agricultural or afforestation operations located on land designated as primary forest, high conservation value areas, or legally preserved areas
- Alcoholic beverages
- Capturing, trading, using and/or consumption of endangered or critically endangered animals, fungi and plant species
- Economic activities involving harmful or exploitative forms of forced labor and/or child labor as defined by international conventions and/or national regulations; and
- Fossil fuel, fossil fuel electric power generation projects, and energy efficiency improvement projects for fossil fuel-based electric power generation
- Gambling, casinos and equivalent enterprises to the extent that such activities constitute the main business of the borrower/recipient
- High-interest rate lending, including payday loans, pawn shops
- Illegal drugs and narcotics related activities
- Lethal defense goods
- Manufacture of industrial chemicals and chemical materials harmful to the ozone
- Nuclear energy
- Online gaming and equivalent enterprises
- Production or trade in any product or activity deemed illegal under host country laws or regulations or international conventions and agreements
- Tobacco products
- Weaponry
- Vehicles powered through fossil fuel combustion

Process for Project Evaluation and Selection

Centurion is committed to establishing and maintaining a robust project evaluation and selection process to ensure that the proceeds of any SFTs under this Framework are used to finance and/or refinance Eligible Sustainable Projects that meet the eligibility criteria set out in the Framework.

The project evaluation and selection process draw inputs from subject experts in their respective fields, and Centurion's senior management as well as operational personnels.

Eligible Sustainable Projects proposed under this Framework are subject to Centurion's established governance processes:

1. SWGs will initially select Eligible Sustainable Projects to be included in the "**Sustainable Project List**" in line with the Sustainability Financing Framework
2. Representatives appointed from the relevant functions within the Sustainability Steering Committee will review and endorse the Sustainable Project List
3. The SSC – chaired by the COO, with the CEO as advisor, and the CFO, will jointly review and approve the Sustainable Project List to be financed with the SFTs
4. The SSC will review the Sustainable Project List once a year and will endorse that the selected projects are indeed in line with the Framework

The Group Sustainability Team is responsible in collaborating with relevant sustainability governance bodies at Centurion on:

- Annual allocation and impact reporting

- Any future updates to this Framework

Sustainability-related risks including those associated with Eligible Sustainable Projects are identified, tracked, and managed in accordance to established policies and internal controls, guided by adequate and appropriate oversights by the Board and SSC.

Should Centurion determine that a project or asset no longer meets the criteria detailed above, the proceeds will be reallocated as soon as reasonably practicable. Centurion strives to continuously allocate the full amount of proceeds to eligible projects. Monitoring of the projects and/or assets will be done throughout the lifespan of the SFTs to ensure compliance.

Management of Proceeds

Centurion will deposit an amount equivalent to the net proceeds of each SFT into a general account where proceeds are earmarked for exclusive allocation to Eligible Green and/or Social Projects. The net proceeds and relevant documentation will be managed by the Finance Team, overseen by the CFO, and supported by other teams as appropriate. The overall allocation of proceeds to Eligible Sustainable Projects will be regularly monitored.

In the event of project divestment, discontinuation or ineligibility based on Eligibility Criteria listed above, Centurion is committed to replacing the project on a best effort basis with another Eligible Sustainable Project(s) as soon as reasonably practicable.

To prevent double counting of eligible assets, Centurion will ensure that the same capital investment is not listed twice in the allocation of net proceeds.

Centurion may temporarily invest any unallocated amount in cash or cash equivalent instruments until the allocation to Eligible Sustainable Projects. Any addition to the Sustainable Project List will follow the above-described process. For avoidance of doubt, Centurion will not finance projects or activities, or knowingly invest any unallocated amount in any securities, which may primarily contribute to any carbon intensive activities or facilities as well as abovementioned list of excluded activities.

Reporting

(i) Allocation Reporting

Centurion will make available the following information, where possible and subject to data availability and confidentiality, to investors and/or lenders:

- An overview of the SFTs outstanding, including a list of Eligible Sustainable Projects to which SFTs proceeds have been allocated and their brief descriptions (e.g., location, green building certificates, technical eligibility criteria, etc.)
- The approximate share of financing and refinancing
- Updated sustainability performance indicators of the Eligible Sustainable Projects (if applicable)
- The aggregated amount of net proceeds allocated to Eligible Sustainable Projects at the category level (project categories refer to Table 1)
- The balance of unallocated proceeds and temporary usage (e.g., invested in cash and/or cash equivalents instruments), if applicable

Where confidentiality limits the amount of detail that can be made available, Centurion may present the information in generic terms.

(ii) Impact Reporting

On an annual basis, Centurion will provide information on the associated environmental and/or social impacts from the SFTs, if available and feasible to report, and subject to available detail and competitive or confidentiality considerations. Centurion will also disclose key underlying methodology and/or assumptions used in quantifying the environmental and/or social impacts.

Table 2: Example Impact Indicators

Label	Eligible Category	Example Impact Indicators
Green	**Green Buildings**	• Type of scheme, Green Building Certifications levels obtained for assets • Number and Gross Floor Area (m^2) of Green Buildings certified
	Renewable Energy	• Annual renewable energy capacity procured/generated in MWh • Annual GHG emissions reduced/avoided in tonnes of CO_2 equivalent • Operational PPAs in MW
	Energy Efficiency	• Annual GHG emissions reduced/ avoided in tonnes of CO_2 equivalent per square metre • Annual energy savings in kWh • Annual reduction of Energy Intensity in kWh/sqm
	Clean Transportation	• Number and proportion (%) of company's transportation fleet made up of low and zero emission vehicles • Number of EV charging points installed • Annual GHG emissions reduced/ avoided in tonnes of CO_2 equivalent
	Climate Change Adaptation	• Number of sites/infrastructure with enhanced resilience against tougher/extreme weather events (e.g., flood, heat, fire, etc.) • Number of monitoring systems, advanced sensors and alert systems installed/upgraded • Number of operating days lost to natural disasters (e.g., fire, floods, etc.)
	Green Procurement / Responsible Procurement Practices	• Value or number of eligible procurement initiatives involving environmentally or socially responsible products and services, where available • Number or type of environmentally certified products, materials, furnishings, appliances or supplies procured, where available • Examples of responsible procurement initiatives implemented

Label	Eligible Category	Example Impact Indicators
	Pollution Prevention and Control / Circular Economy	• Number of assets with enhanced waste sorting, recycling or food waste management infrastructure; • Number of waste sorting, recycling, smart bin or food waste management systems installed; • Waste diverted from disposal or volume of materials recycled, where data is available
Social	**Affordable Housing**	• Number of affordable accommodations availed • Average weekly/monthly rent charged relative to average full rental rate
	Access to Essential Services	• Number of education and upskilling initiatives delivered and number of participants • Number of sports, arts and cultural programmes delivered and number of participants • Number of counselling hours recorded • Number of residents provided health screenings • Outcomes of annual customer and resident satisfaction surveys
	Inclusive Infrastructure	• Number of assets with accessibility, inclusivity or gender-sensitive enhancements • Number and type of inclusive infrastructure features installed or upgraded • Number of residents benefiting from inclusive infrastructure or support services, where measurable

External Review

(i) Pre-issuance External Review (Second Party Opinion)

Centurion has engaged Moody's Ratings to conduct an independent pre-issuance external review of this Framework. Moody's has assessed the alignment of this Framework with the relevant sustainable finance principles in relevant jurisdictions and issued a Second Party Opinion. The Second Party Opinion report will be made available to investors on the website (https://centurioncorp.com.sg/investor-relations/sustainability-financing) along with this Framework.

(ii) Post-issuance External Verification

Post-issuance of any SFTs, Centurion will, if required, engage an independent qualified third party to verify the allocation of net proceeds of corresponding SFTs to Eligible Sustainable Projects. The external review, if required, will be performed on an annual basis until full allocation of the proceeds of the SFTs and in case of material development.

Disclaimer

This Framework is for information purposes only. Unless specifically referred to in an offering document, this Framework cannot be relied upon in connection with, nor does it constitute or form part of, any offer to sell or offer to buy securities of Centurion Corporation Limited (including any subsidiary of Centurion Corporation Limited).